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September 11, 2003

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
Commonwealth of Massachusetts
One South Station, 2nd Floor
Boston, MA 02110

RE: D.T.E. 03-50 – Annual Audit

Dear Secretary Cottrell:

Enclosed for filing please find:

OPPOSITION OF AT&T OF NEW ENGLAND, INC. TO MOTION OF
VERIZON MASSACHUSETTS FOR CONFIDENTIAL TREATMENT

Kindly acknowledge receipt of the foregoing by date stamping a copy of this cover letter and returning it to the waiting messenger.

Thank you very much.

Respectfully submitted,

Jay E. Gruber